

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

CITIBANK, N.A. AS TRUSTEE,
Plaintiff

v.

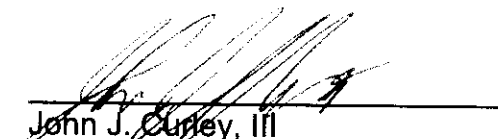
JOHN P. PHELAN, WENDY M. PHELAN,
DAVID LaBRIE, THE UNITED STATES OF
AMERICA, AND THE COMMONWEALTH
OF MASSACHUSETTS DEPARTMENT OF
REVENUE,
Defendants

CIVIL NO. 05-40045-FDS

DEFENDANT WENDY M. PHELAN'S CERTIFICATION
PURSUANT TO LOCAL RULE 16.1(D)(3)

The undersigned confirm that Wendy M. Phelan and her counsel have conferred (1) with a view to establishing a budget for the costs of conducting the full course - and various alternative courses - for the litigation; and (2) to consider the resolution of litigation through alternative dispute resolution programs such as those outlined in Local Rule 16.4.

Respectfully submitted,


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ATTORNEY FOR DEFENDANT
WENDY M. PHELAN


Wendy M. Phelan

CERTIFICATE OF SERVICE

I, John J. Curley, III, hereby certify that on August 29, 2005, a true and accurate photocopy of this document was served by first-class mail on David M. Rosen, Harmon Law Offices, P.C., 150 California Street, Newton, MA 02458; Lydia Bottome Turanchik, Trial Attorney, Tax Division, U.S. Department of Justice, P.O. Box 55, Ben Franklin Station, Washington D.C. 20044; and William M. Palmer, 50 Congress Street, Suite 500, Boston, MA 02109.



John J. Curley, III